

## ABSTRACT

A lapping machine comprises a lapping surface plate (1) rotated by a rotating mechanism, a lapping jig (28) having a plurality of projections to bottom surfaces of which a work (30) to be lapped by a lapping surface on the lapping surface plate (1) is fitted, amount-of-projection adjusting elements (29) for adjusting the variation of the plurality of projections (28c) to the lapping surface plate (1) individually, and a control circuit (36) for outputting variation-of-projection control signals to the variation-of-projection adjusting elements (29).